



2026 Year-End Tax Checklist for Business Owners

Do these before December 31. Zero Tax | (813) 473-2052 | zerotax.pro

- ☐ Ran profit through November
- ☐ Decided on equipment and vehicles; anything bought is in service by Dec 31
- ☐ S corporation owner salary checked and adjusted in December payroll
- ☐ Owner health insurance on the W-2 (S corporation, over 2 percent owners)
- ☐ Estimates or withholding cover 100 percent (110 percent over \$150k AGI) of last year's tax
- ☐ Prepaid expenses decided (12 months or less)
- ☐ \$2,500 expense rule applied to small purchases
- ☐ Bad debts written off (accrual basis only)
- ☐ Retirement plan set up (401(k) by Dec 31; SEP by the return due date)
- ☐ W-9 on file for every subcontractor paid this year
- ☐ Payroll records clean, overtime premium tracked
- ☐ 2027 tax plan booked

Key dates: Jan 15, 2027 last 2026 estimate. Feb 1, 2027 W-2s and 1099-NECs. April 1, 2027 Florida tangible property return.

Greg Neilsen, JD, LLM (Master of Laws in Taxation), reviews our tax guides. Educational only, not tax advice for your situation.